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Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017

*[G.O. Ms. No.144, Commercial Taxes and Registration (B1) Department, 1st October 2020,
Purattasi 15, Saarvari, Thiruvalluvar Aandu-2051.]*

No. SRO A-34(b-1)/2020.

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-5)/2020, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 13th April, 2020, namely:-

AMENDMENTS.

In the said notification, in the first paragraph,-

- (i) for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- (ii) after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 30th day of September, 2020.

*[G.O. Ms. No.145, Commercial Taxes and Registration (B1) Department, 1st October 2020,
Purattasi 15, Saarvari, Thiruvalluvar Aandu-2051.]*

No. SRO A-34(b-2)/2020.

In exercise of the powers conferred by sixth proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/232(h-6)/2020, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 13th April, 2020, namely:-

AMENDMENTS.

In the said notification,-

(i) in the first paragraph, for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;

(ii) in the second paragraph, for the figures, letters and words "1st day of October", the figures, letters and words "1st day of December" shall be substituted.

. 2. This notification shall be deemed to have come into force with effect from the 30th day of September, 2020.

[G.O. Ms. No.146, Commercial Taxes and Registration (B1) Department, 1st October 2020,
Purattasi 15, Saarvari, Thiruvalluvar Aandu-2051.]

No. SRO A-34(b-3)/2020.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Eleventh Amendment) Rules, 2020.

(2) They shall be deemed to have come into force with effect from the 30th day of September, 2020.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46, after clause (q), the following clause shall be inserted, namely:-

"(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.".

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

"Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.".

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.".

[G.O. Ms. No.147, Commercial Taxes and Registration (B1) Department, 1st October 2020,
Purattasi 15, Saarvari, Thiruvalluvar Aandu-2051.]

No. SRO A-34(b-4)/2020.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-15)/2017, published at pages 119 to 143 in Part II-Section 2 of the *Tamil Nadu Government Gazette Extraordinary*, dated the 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, in the Table, -

(i) against serial number 19A, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;

(ii) against serial number 19B, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted.

2. This notification shall come into force with effect from the 1st day of October, 2020.

Dr. BEELA RAJESH,
Secretary to Government